Customer No.: 20462 Attorney Docket No. PU60707

Confirmation No.: 8356

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE.

Applicant: Patel, et al. 16 January 2009

Serial No.: 10/587,613 Group Art Unit No.: 1626

Filed: 28 July 2006 Examiner: Y. Chu

For: Fused Heteroaryl Derivatives and Their Use as p38 Kinase Inhibitors

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

RESPONSE

Dear Sir:

In response to the Examiner's Action mailed 18 November 2008 having a shortened statutory period of 3 months, please enter the following Remarks and Amendments into the record.

Amendments to the Specification are reflected on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims, which begins on page 3 of this paper.

Remarks/Arguments begin on page 10 of this paper.